

Volume No. 2 - Classification & Coding Structure	TOPIC NO.	60104
Function No. 60100 - CARS	TOPIC	AGENCY AND FIPS CODES
	DATE	November 2005

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Overview

Introduction

The organizational component describes the responsibility structure for the Commonwealth. Seven levels of coding exist in the structure. The first levels identify Statewide organizational classifications:

- Secretarial Area,
- Control Agency and
- Agency.

The applicable secretarial area and control agency related to each agency are pre-assigned and maintained by internal tables within the Commonwealth Accounting and Reporting System (CARS). Accordingly, these two coding structures are not entered by agencies on accounting transactions.

Secretarial Area

Secretarial Area identifies the Executive Secretary to which an agency may be assigned for overall management and policy direction. Below are the pre-assigned Secretarial Area codes and titles:

- 03 Education
- 04 Executive Offices
- 05 Health & Human Resources
- 06 Public Safety
- 07 Legislative
- 08 Judicial
- 09 Transportation
- 10 Central Appropriations
- 11 Independent Agencies
- 12 Administration
- 13 Finance
- 15 Natural Resources
- 16 Commerce and Trade
- 17 State Grants to Non State Entities
- 18 Technology
- 19 *Agriculture and Forestry*

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Control Agency **Control Agency** identifies an agency that has administrative control over other agencies with similar or related functions. Not all agencies fall under a control agency. Examples of control agencies are the Department of Mental Health, Mental Retardation and Substance Abuse Services and the Virginia Community College System.

Agency The **Agency** classification identifies the legally-authorized organizational entities through which State services are provided. All agencies of the Commonwealth are assigned a unique three-digit code. This agency code must be used on all accounting transactions submitted by agencies to the Department of Accounts for processing. Detailed listings of agency codes and names follow; the first in numerical sequence by agency code, and the second in alphabetic sequence by agency name. Only those agency numbers included in the lists are authorized for agency use in submitting accounting transactions to CARS.

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Agency Codes (Numerical Sequence)

AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
100	Senate	07	100
101	House of Delegates	07	101
102	Legislative Department Reversion Clearing Account	07	102
103	Magistrate System	08	111
104	Judicial Department Reversion Clearing Account	08	104
105	Virginia Commission on Intergovernmental Cooperation	07	105
107	Division of Legislative Services	07	107
108	Virginia Code Commission	07	107
109	Division of Legislative Automated Systems	07	109
110	Joint Legislative Audit & Review Commission	07	110
111	Supreme Court	08	111
112	Judicial Inquiry and Review Commission	08	112
113	Circuit Courts	08	111
114	General District Courts	08	111
115	Juvenile & Domestic Relations District Courts	08	111
116	Combined District Courts	08	111
117	Virginia State Bar	08	117
118	Virginia Coal & Energy Commission	07	107
119	Lieutenant Governor	04	119
121	Office of the Governor	04	121
122	Department of Planning and Budget	13	122
123	Department of Military Affairs	06	123
125	Court of Appeals of Virginia	08	111
127	Department of Emergency Management	06	127
129	Department of Human Resource Management	12	129
132	State Board of Elections	12	132
133	Auditor of Public Accounts	07	133
136	Virginia Information Technologies Agency	18	136
140	Department of Criminal Justice Services	06	140
141	Attorney General and Department of Law	04	141
142	Virginia Crime Commission	07	107
143	Attorney General - Division of Debt Collection	04	141
145	Commissioners for Promotion of Uniformity of Legislation	07	107
146	The Science Museum of Virginia	03	146
148	Virginia Commission for the Arts	03	148
149	Administration of Health Insurance	12	129

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AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
151	Department of Accounts	13	151
152	Department of the Treasury	13	152
154	Department of Motor Vehicles	09	154
155	Treasury Board	13	152
156	Department of State Police	06	156
157	Compensation Board	12	157
158	Virginia Retirement System	11	158
160	Virginia Criminal Sentencing Commission	08	160
161	Department of Taxation	13	161
162	<i>Department of Accounts Transfer Payments</i>	13	151
163	Department for the Aging	05	163
165	Department of Housing and Community Development	16	165
166	Secretary of the Commonwealth	04	166
170	Human Rights Council	12	170
171	State Corporation Commission	11	171
172	State Lottery Department	11	172
173	Department of Charitable Gaming	12	173
174	Virginia College Savings Plan	11	174
175	Virginia Office for Protection and Advocacy	11	175
180	Secretary of Administration	12	180
181	Department of Labor and Industry	16	181
182	Virginia Employment Commission	16	182
183	Secretary of Natural Resources	15	183
184	Secretary of Technology	18	184
185	Secretary of Education	03	185
186	Secretary of Transportation	09	186
187	Secretary of Public Safety	06	187
188	Secretary of Health & Human Resources	05	188
190	Secretary of Finance	13	190
191	Virginia Workers' Compensation Commission	11	191
192	Secretary of Commerce and Trade	16	192
193	<i>Secretary of Agriculture and Forestry</i>	19	193
194	Department of General Services	12	194
197	Department of Education - Direct Aid to Public Education	03	201
199	Department of Conservation & Recreation	15	199
200	Comprehensive Services for At-Risk Youth and Families	05	200
201	Department of Education - Central Office Operations	03	201
202	The Library of Virginia	03	202
203	Woodrow Wilson Rehabilitation Center	05	262
204	The College of William and Mary in Virginia	03	204
207	University of Virginia-Academic Division	03	207
208	Virginia Polytechnic Inst. and State University	03	208
209	University of Virginia Medical Center	03	207

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Agency Codes (Numerical Sequence), Continued

AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
211	Virginia Military Institute	03	211
212	Virginia State University	03	212
213	Norfolk State University	03	213
214	Longwood University	03	214
215	<i>University of Mary Washington</i>	03	215
216	James Madison University	03	216
217	Radford University	03	217
218	Virginia School for Deaf and Blind at Staunton	03	201
219	Virginia School for Deaf, Blind and Multi-Disabled at Hampton	03	201
221	Old Dominion University	03	221
222	Department of Professional and Occupational Regulation	16	222
223	Department of Health Professions	05	223
226	Board of Accountancy	16	226
229	Va. Polytechnic Institute and State Univ., Va. Cooperative Extension and Agricultural Experiment Station Division	03	208
232	Department of Minority Business Enterprise	16	232
233	Board of Bar Examiners	08	233
234	Cooperative Extension and Agricultural Research Service	03	212
236	Virginia Commonwealth University	03	236
238	Virginia Museum of Fine Arts	03	238
239	Frontier Culture Museum of Virginia	03	239
241	Richard Bland College	03	204
242	Christopher Newport University	03	242
245	State Council of Higher Education for Virginia	03	245
246	University of Virginia's College at Wise	03	207
247	George Mason University	03	247
260	Virginia Community College System	03	260
261	Virginia Community College System- System Office	03	260
262	Department of Rehabilitative Services	05	262
263	Virginia Rehabilitation Center for the Blind and Vision Impaired	05	702
268	Virginia Institute of Marine Science	03	204
274	Eastern Virginia Medical School	03	274
275	New River Community College	03	260
276	Southside Virginia Community College	03	260
277	Paul D. Camp Community College	03	260
278	Rappahannock Community College	03	260
279	Danville Community College	03	260
280	Northern Virginia Community College	03	260
282	Piedmont Virginia Community College	03	260
283	J. Sargeant Reynolds Community College	03	260
284	Eastern Shore Community College	03	260

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AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
285	Patrick Henry Community College	03	260
286	Virginia Western Community College	03	260
287	Dabney S. Lancaster Community College	03	260
288	Wytheville Community College	03	260
290	John Tyler Community College	03	260
291	Blue Ridge Community College	03	260
292	Central Virginia Community College	03	260
293	Thomas Nelson Community College	03	260
294	Southwest Virginia Community College	03	260
295	Tidewater Community College	03	260
296	Virginia Highlands Community College	03	260
297	Germanna Community College	03	260
298	Lord Fairfax Community College	03	260
299	Mountain Empire Community College	03	260
301	<i>Department of Agriculture and Consumer Services</i>	19	301
307	<i>Virginia Agricultural Council</i>	19	307
310	Virginia Economic Development Partnership	16	310
319	Chippokes Plantation Farm Foundation	15	319
320	Virginia Tourism Authority	16	320
325	Department of Business Assistance	16	325
330	Virginia-Israel Advisory Board	16	330
400	Jamestown 2007	03	425
402	Marine Resources Commission	15	402
403	Department of Game and Inland Fisheries	15	403
405	Virginia Racing Commission	16	405
407	Virginia Port Authority	09	407
409	Department of Mines, Minerals and Energy	16	409
411	<i>Department of Forestry</i>	19	411
413	Commission on Virginia Alcohol Safety Action Program	07	413
417	Gunston Hall	03	417
423	Department of Historic Resources	15	423
425	Jamestown-Yorktown Foundation	03	425
440	Department of Environmental Quality	15	440
454	Office of Commonwealth Preparedness	04	454
501	Department of Transportation	09	501
505	Department of Rail and Public Transportation	09	505
506	Motor Vehicle Dealer Board	09	506

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AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
601	Department of Health	05	601
602	Department of Medical Assistance Services	05	602
606	Virginia Board for People with Disabilities	05	606
701	Department of Corrections-Central Administration	06	799
702	Virginia Department for the Blind and Vision Impaired	05	702
703	Central State Hospital	05	792
704	Eastern State Hospital	05	792
705	Southwestern Virginia Mental Health Institute	05	792
706	Western State Hospital	05	792
707	Central Virginia Training Center	05	793
708	Commonwealth Center for Children and Adolescents	05	792
709	Powhatan Correctional Center	06	795
711	Virginia Correctional Enterprises	06	711
716	Virginia Correctional Center for Women	06	795
717	Southampton Correctional Center	06	795
718	Bland Correctional Center	06	795
719	James River Correctional Center	06	795
720	Dept. of Mental Health, Mental Retardation and Substance Abuse Services - Central Office	05	720
721	Powhatan Reception and Classification Center	06	795
722	Office of Inspector General – Mental Health	05	720
723	Southeastern Virginia Training Center	05	793
724	Catawba Hospital	05	792
725	Northern Virginia Training Center	05	793
726	Southside Virginia Training Center	05	793
728	Northern Virginia Mental Health Institute	05	792
729	Piedmont Geriatric Hospital	05	792
730	Brunswick Correctional Center	06	795
733	Sussex I State Prison	06	795
734	Sussex II State Prison	06	795
735	Wallens Ridge State Prison	06	795
737	St. Brides Correctional Center	06	795
738	Southwestern Virginia Training Center	05	793
739	Southern Virginia Mental Health Institute	05	792
740	Southampton Work Center	06	795
741	Red Onion State Prison	06	795
742	Department Of Corrections - Employee Relations and Training	06	799
743	Fluvanna Women's Correctional Center	06	795
744	Mecklenburg Correctional Center	06	795
745	Nottoway Correctional Center	06	795
747	Marion Correctional Treatment Center	06	795

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AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
748	Hiram W. Davis Medical Center	05	792
749	Buckingham Correctional Center	06	795
750	Department of Correctional Education	06	750
751	Department for the Deaf & Hard-of-Hearing	05	751
752	Deep Meadow Correctional Center	06	795
753	Deerfield Correctional Center	06	795
754	Augusta Correctional Center	06	795
756	Corrections - Division of Institutions	06	795
757	Western Region Correctional Field Units	06	795
760	Central Region Correctional Field Units	06	795
761	Eastern Region Correctional Field Units	06	795
765	Department of Social Services	05	765
766	Virginia Parole Board	06	766
767	Division of Community Corrections	06	767
768	Keen Mountain Correctional Center	06	795
769	Greensville Correctional Center	06	795
770	Dillwyn Correctional Center	06	795
771	Indian Creek Correctional Center	06	795
772	Haynesville Correctional Center	06	795
773	Coffeewood Correctional Center	06	795
774	Lunenburg Correctional Center	06	795
777	Department of Juvenile Justice	06	777
778	<i>Department of Forensic Science</i>	06	778
790	MHMRSAS - Grants to Localities	05	720
792	Mental Health Treatment Centers	05	792
793	Mental Retardation Training Centers	05	793
794	Commonwealth Center for Behavioral Rehabilitation	05	720
795	Department of Corrections, Division of Institutions	06	795
799	Department of Corrections, Central Activities	06	799
820	Capital Square Preservation Council	07	107
834	Virginia Freedom of Information Advisory Council	07	107
836	Citizen Advisory Commission - Executive Mansion	04	836
837	<i>Disability Commission</i>	07	107
839	Virginia Commission on Youth	07	107
840	Virginia Housing Study Commission	07	107
841	Department of Aviation	09	841
842	Chesapeake Bay Commission	07	107
844	Joint Commission on Health Care	07	107
845	Dr. Martin Luther King Memorial Commission	07	107
847	Joint Commission on Technology and Science	07	107
848	<i>Indigent Defense Commission</i>	08	848
850	Personal Property Tax Relief Act	13	151
851	Tobacco Indemnification & Revitalization Commission	16	851
852	Virginia Tobacco Settlement Foundation	05	852

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AGENCY CODE	AGENCY NAME	SEC AREA	CONTROL AGENCY
853	Office for Substance Abuse Prevention	04	853
854	Virginia Baseball Stadium Authority	13	151
885	<i>Institute for Advanced Learning and Research</i>	03	885
900	Health and Human Resources Capital Clearing Account	05	900
901	Public Safety Capital Clearing Account	06	901
912	Department of Veterans Services	12	912
921	Interstate Organization Contributions	04	921
934	Innovative Technology Authority	18	934
935	Roanoke Higher Education Authority	03	935
936	Southeastern University Research Association, Inc.	03	936
937	<i>Southern Virginia Higher Education Center</i>	03	937
941	Virginia College Building Authority	03	941
942	Virginia Museum of Natural History	15	942
948	Southwest Virginia Higher Education Center	03	948
949	Central Appropriations - Capital Outlay	10	949
950	Central Appropriations - Revenue Bonds 9(C)	10	950
951	Central Appropriations - Debt Bonds 9(D)	10	951
957	Commonwealth's Attorneys' Services Council	06	957
960	Department of Fire Programs	06	960
961	Division of Capitol Police	07	961
962	Department of Employment Dispute Resolution	12	962
963	Virginia Liaison Office	04	963
971	State Water Commission	07	107
986	State Grants to Nonstate Agencies	17	986
990	Appropriation Vetoes – Operating/Capital	10	122
991	Unconstitutional Appropriations	10	122
992	Planned Reversions	10	122
993	Treasury Construction Financing	13	152
994	Department of Treasury-Trust Funds	13	152
995	Central Appropriations-Administration	10	122
996	Department of the Treasury-Statewide Activities	13	152
997	Department of Accounts-Statewide Activities	13	151
998	City and County Treasurers	13	998
999	Department of Alcoholic Beverage Control	06	999

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Agency Name	Agency Number	Control Agency
Accountancy, Board of	226	226
Accounts, Department of	151	151
Accounts - Statewide Activities, Department of	997	151
<i>Accounts – Transfer Payments, Department of</i>	162	151
Administration, Secretary of	180	180
Aging, Department for the	163	163
Agricultural Council, Virginia	307	307
Agriculture & Consumer Services, Department of	301	301
<i>Agriculture and Forestry, Secretary of</i>	193	193
Alcoholic Beverage Control, Department of	999	999
Alcohol Safety Action Program, Commission on the Virginia	413	413
Appropriation Vetoes – Operating/Capital	990	122
Arts, Virginia Commission for the	148	148
Attorney General and Department of Law	141	141
Auditor of Public Accounts	133	133
Augusta Correctional Center	754	795
Aviation, Department of	841	841
Baseball Stadium Authority, Virginia	854	151
Bar Examiners, Board of	233	233
Bland Correctional Center	718	795
Blind and Vision Impaired, Virginia Department for the	702	702
Blue Ridge Community College	291	260
Brunswick Correctional Center	730	795
Buckingham Correctional Center	749	795
Business Assistance, Department of	325	325
Capitol Police, Division of	961	961
Capital Square Preservation Council	820	107
Catawba Hospital	724	792
Central Appropriations-Administration	995	122
Central Appropriations-Capital Outlay	949	949
Central Appropriations-Debt Bonds 9(D)	951	951
Central Appropriations-Revenue Bonds 9(C)	950	950
Central Region Correctional Field Units	760	795
Central State Hospital	703	792
Central Virginia Community College	292	260
Central Virginia Training Center	707	793
Charitable Gaming, Department of	173	173
Chesapeake Bay Commission	842	107
Chippokes Plantation Farm Foundation	319	319
Christopher Newport University	242	242
Circuit Courts	113	111
Citizen Advisory Commission - Executive Mansion	836	836
City/County Treasurers	998	998

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Agency Name	Agency Number	Control Agency
Coal & Energy Commission, Virginia	118	107
Code Commission, Virginia	108	107
Coffeewood Correctional Center	773	795
College Building Authority, Virginia	941	941
College of William & Mary in Virginia, The	204	204
Combined District Courts	116	111
Commerce and Trade, Secretary of	192	192
Commissioners for the Promotion of Uniformity of Legislation	145	107
Commonwealth, Secretary of the	166	166
Commonwealth's Attorneys' Services Council	957	957
Commonwealth Center for Behavior Rehabilitation	794	720
Commonwealth Center for Children and Adolescents	708	792
Commonwealth Preparedness, Office of	454	454
Community College System, Virginia	260	260
Community College System-System Office, Virginia	261	260
Community Corrections, Division of	767	767
Compensation Board	157	157
Comprehensive Services for At-Risk Youth and Families	200	200
Conservation and Recreation, Department of	199	199
Cooperative Extension and Agricultural Research Service	234	212
Correctional Center For Women, Virginia	716	795
Correctional Education, Department of	750	750
Correctional Enterprises, Virginia	711	711
Corrections - Central Activities, Department of	799	799
Corrections - Central Administration, Department of	701	799
Corrections - Division of Institutions, Department of	795	795
Corrections - Employee Relations and Training, Department of	742	799
Court of Appeals of Virginia	125	111
Criminal Justice Services, Department of	140	140
Criminal Sentencing Commission, Virginia	160	160
Dabney S. Lancaster Community College	287	260
Danville Community College	279	260
Deaf and Hard-of-Hearing, Department for the	751	751
Debt Collection, Division of Attorney General	143	141
Deep Meadow Correctional Center	752	795
Deerfield Correctional Center	753	795
Dillwyn Correctional Center	770	795
<i>Disability Commission</i>	837	107
Dr. Martin Luther King Memorial Commission	845	107
Eastern Region Correctional Field Units	761	795
Eastern Shore Community College	284	260
Eastern State Hospital	704	792
Eastern Virginia Medical School	274	274

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Agency Name	Agency Number	Control Agency
Economic Development Partnership, Virginia	310	310
Education, Central Office Operations, Department of	201	201
Education, Direct Aid to Public Education, Department of	197	201
Education, Secretary of	185	185
Emergency Management, Department of	127	127
Employment Commission, Virginia	182	182
Employment Dispute Resolution, Department of	962	962
Environmental Quality, Department of	440	440
Finance, Secretary of	190	190
Fire Programs, Department of	960	960
Fluvanna Women's Correctional Center	743	795
<i>Forensic Science, Department of</i>	778	778
Forestry, Department of	411	411
Frontier Culture Museum of Virginia	239	239
Game and Inland Fisheries, Department of	403	403
General District Courts	114	111
General Services, Department of	194	194
George Mason University	247	247
Germanna Community College	297	260
Governor, Office of the	121	121
Grants to Localities - DMHMRAS	790	720
Greensville Correctional Center	769	795
Gunston Hall	417	417
Haynesville Correctional Center	772	795
Health, Department of	601	601
Health Care, Joint Commission on	844	107
Health & Human Resources Capital Clearing Account	900	900
Health & Human Resources, Secretary of	188	188
Health Insurance, Administration of	149	129
Health Professions, Department of	223	223
Hiram W. Davis Medical Center	748	792
Historic Resources, Department of	423	423
House of Delegates	101	101
Housing and Community Development, Department of	165	165
Housing Study Commission, Virginia	840	107
Human Resource Management, Department of	129	129
Human Rights Council	170	170
Indian Creek Correctional Center	771	795
<i>Indigent Defense Commission</i>	848	848
Innovative Technology Authority	934	934
<i>Inspector General – Mental Health, Office of</i>	722	720
<i>Institute for Advanced Learning and Research</i>	885	885
Institute of Marine Science, Virginia	268	204

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Agency Name	Agency Number	Control Agency
Intergovernmental Cooperation, Virginia Commission on	105	105
Interstate Organization Contributions	921	921
J. Sargeant Reynolds Community College	283	260
James Madison University	216	216
James River Correctional Center	719	795
Jamestown 2007	400	425
Jamestown-Yorktown Foundation	425	425
John Tyler Community College	290	260
Joint Commission on Technology and Science	847	107
Joint Legislative Audit & Review Commission	110	110
Judicial Department Reversion Clearing Account	104	104
Judicial Inquiry and Review Commission	112	112
Juvenile & Domestic Relations District Courts	115	111
Juvenile Justice, Department of	777	777
Keen Mountain Correctional Center	768	795
Labor & Industry, Department of	181	181
Legislative Automated Systems, Division of	109	109
Legislative Department Reversion Clearing Account	102	102
Legislative Services, Division of	107	107
Liaison Office, Virginia	963	963
Library of Virginia, The	202	202
Lieutenant Governor	119	119
Longwood University	214	214
Lord Fairfax Community College	298	260
Lunenburg Correctional Center	774	795
Magistrate System	103	111
Marine Resources Commission	402	402
Marion Correctional Treatment Center	747	795
Mecklenburg Correctional Center	744	795
Medical Assistance Services, Department of	602	602
Mental Health, Mental Retardation & Substance Abuse Services, Department of	720	720
Mental Health Treatment Centers	792	792
Mental Retardation Training Centers	793	793
Military Affairs, Department of	123	123
Mines, Minerals and Energy, Department of	409	409
Minority Business Enterprise, Department of	232	232
Motor Vehicle Dealer Board	506	506
Motor Vehicles, Department of	154	154
Mountain Empire Community College	299	260
Museum of Fine Arts, Virginia	238	238
Museum of Natural History, Virginia	942	942
Natural Resources, Secretary of	183	183
New River Community College	275	260

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Norfolk State University	213	213
Northern Virginia Community College	280	260
Northern Virginia Mental Health Institute	728	792
Northern Virginia Training Center	725	720
Nottoway Correctional Center	745	795
Old Dominion University	221	221
Parole Board, Virginia	766	766
Patrick Henry Community College	285	260
Paul D. Camp Community College	277	260
People with Disabilities, Virginia Board for	606	606
Personal Property Tax Relief Act	850	151
Piedmont Geriatric Hospital	729	792
Piedmont Virginia Community College	282	260
Planned Reversions	992	122
Planning and Budget, Department of	122	122
Port Authority, Virginia	407	407
Powhatan Correctional Center	709	795
Powhatan Reception & Classification Center	721	795
Professional and Occupational Regulation, Department of	222	222
Protection and Advocacy, Virginia Office for	175	175
Public Safety Capital Clearing Account	901	901
Public Safety, Secretary of	187	187
Racing Commission, Virginia	405	405
Radford University	217	217
Rail and Public Transportation, Department of	505	505
Rappahannock Community College	278	260
Rehabilitation Center for the Blind and Vision Impaired, Virginia	263	702
Rehabilitative Services, Department of	262	262
Red Onion State Prison	741	795
Retirement System, Virginia	158	158
Richard Bland College	241	204
Roanoke Higher Education Authority	935	935
St. Brides Correctional Center	737	795
School for the Deaf, Blind and Multi-Disabled at Hampton, Virginia	219	201
School for the Deaf & Blind at Staunton, Virginia	218	201
Science Museum of Virginia, The	146	146
Senate	100	100
Social Services, Department of	765	765
Southampton Correctional Center	717	795
Southampton Reception & Classification Center	740	795

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Agency Names (Alphabetic Sequence), Continued

Agency Name	Agency Number	Control Agency
Southeastern Universities Research Association, Inc.	936	936
Southeastern Virginia Training Center	723	793
<i>Southern Virginia Higher Education Center</i>	937	937
Southern Virginia Mental Health Institute	739	792
Southside Virginia Training Center	726	793
Southside Virginia Community College	276	260
Southwest Virginia Community College	294	260
Southwest Virginia Higher Education Center	948	948
Southwestern Virginia Mental Health Institute	705	792
Southwestern Virginia Training Center	738	793
State Board of Elections	132	132
State Corporation Commission	171	171
State Council of Higher Education for Virginia	245	245
State Grants to Nonstate Agencies	986	986
State Lottery Department	172	172
State Police, Department of	156	156
State Water Commission	971	107
Substance Abuse Prevention, Office of	853	853
Supreme Court	111	111
Sussex I State Prison	733	795
Sussex II State Prison	734	795
Taxation, Department of	161	161
Technology, Secretary of	184	184
Thomas Nelson Community College	293	260
Tidewater Community College	295	260
Tobacco Indemnification & Revitalization Commission	851	851
Tobacco Settlement Foundation, Virginia	852	852
Tourism Authority, Virginia	320	320
Transportation, Department of	501	501
Transportation, Secretary of	186	186
Treasury Board	155	152
Treasury Construction Financing	993	152
Treasury, Department of the	152	152
Treasury - Statewide Activities, Department of the	996	152
Treasury - Trust Funds, Department of the	994	152
Unconstitutional Appropriations	991	122
<i>University of Mary Washington</i>	215	215
University of Virginia - Academic Division	207	207
University of Virginia Medical Center	209	207
University of Virginia's College at Wise	246	207
Veterans Services, Department of	912	912
Virginia College Savings Plan	174	174

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Agency Names (Alphabetic Sequence), Continued

Agency Name	Agency Number	Control Agency
Virginia Commonwealth University	236	236
Virginia Crime Commission	142	107
Virginia Freedom of Information Advisory Council	834	107
Virginia Information Technologies Agency	136	136
Virginia-Israel Advisory Board	330	330
Virginia Highlands Community College	296	260
Virginia Military Institute	211	211
Va. Polytechnic Institute & State University	208	208
Va. Polytechnic Institute & State Univ., Virginia Cooperative Extension and Agricultural Experiment Station Division	229	208
Virginia State Bar	117	117
Virginia State University	212	212
Virginia Western Community College	286	260
Wallens Ridge State Prison	735	795
Western Region Correctional Field Units	757	795
Western State Hospital	706	792
Woodrow Wilson Rehabilitation Center	203	262
Workers' Compensation Commission, Virginia	191	191
Wytheville Community College	288	260
Youth, Virginia Commission on	839	107

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Internal Agency Organization Structure

General

Below the agency level, CARS provides four internal organizational levels (agency levels 1, 2, 3, and 4) of information which may be used by agencies to define their own internal management structure. These four levels of classification are identified through the use of pre-assigned three-digit cost codes. The use of these internal organizational levels is entirely optional by an agency. See CAPP Topic 60105, *Cost Codes*, for detailed procedures to establish this structure.

Use in Coding

The importance of the agency internal organizational structure should not be underestimated. It should identify the operational functions and factors (physical, geographic, etc.) in an agency and define the relationships among agency personnel performing the various functions. Thus, this structure can be an effective control mechanism that facilitates internal coordination and management.

Normally, these internal agency levels are used only to capture expenditure information by division, bureau, section, etc., within the agency. Use of internal agency coding will enable agency management to compare expenditures against the fiscal year operating budget for each internal section of the agency. Cost codes may also be coded on revenue transactions.

Due to the service-oriented nature of State agency activities, a functional organizational structure is most frequently established. However, a line and staff reporting structure, or a combination of the two, can also be effective. By comparison, the program coding structure (see CAPP Topic 60107, *Program Codes*) is a functional alignment of activities on a Statewide basis. When used in combination with the program coding information, a properly aligned agency organizational structure can provide the agency with the capability to identify cost centers within the programs, subprograms and elements in which it participates.

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Federal Information Processing Standards (FIPS) Codes

General

FIPS codes are pre-assigned numbers to identify cities, counties, and towns in the Commonwealth. State agencies, institutions, boards, and commissions are required to use these codes to identify:

1. Distribution of funds appropriated by the State which are paid to local governments to support local operations (including public schools) and constitutional offices;
2. Revenues paid into the State Treasury by State agencies and institutions received or collected from cities, counties, or towns.

The following are some examples of payments to local governments which require FIPS codes:

- Payments for categorical aid, such as welfare assistance, circuit court supplements, and street and highway maintenance;
- Payments in lieu of taxes, such as payments made directly to localities for providing police and fire protection and refuse collection; and
- Payments for non-categorical aid, such as rolling stock taxes, mobile home taxes, and profits derived from the sale of alcoholic beverages.

Agencies may use three methods to utilize the FIPS capability as follows:

1. Establish the FIPS code in the agency cost code table.
2. Establish the FIPS code in the agency vendor edit table.
3. Input the FIPS code on the accounting transaction if allowed by the specific transaction code being used.

If the FIPS code is input on an accounting transaction and is also entered by one of the other two methods, the FIPS codes must be identical or the transaction will be rejected.

Payments to local governments that do not require a FIPS code are payments for the purchase of goods provided, such as surplus equipment, and services rendered by a locality, such as rent or utility service charges.

On the following pages are listings of the authorized FIPS codes for the cities, counties and towns in Virginia.

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Subobject Codes Which Require FIPS Identification

Below are subobject codes that require FIPS code identification for transfer payments to localities (counties, cities and towns). Refer to CAPP Topic 60108, *Expenditure Codes*, for detailed descriptions of these codes.

1431 - Categorical Aid to Local Governments and Constitutional Officers
(Not Technology)

1432 - Payments in Lieu of Taxes

1433 - General Revenue Sharing

1436 - Categorical Aid to Local Governments and Constitutional Officers for
Technology

Subobject Codes With Optional FIPS Identification

Below are subobject codes for transfer payments to localities (counties, cities and towns) for which FIPS identification is optional but may be desirable for meaningful reporting. Refer to CAPP Topic 60108, *Expenditure Codes*, for detailed descriptions of these codes.

1441 - Payments to Substate Entities

1442 - Payments to Individuals

1451 - Grants to Intergovernmental Organizations

1452 - Grants to Nongovernmental Organizations

1453 - Out-of-State Political Entities

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Federal Information Processing Standards (FIPS) Codes, Continued

Counties The detailed FIPS Codes for the counties in Virginia are listed in alphabetical sequence by name of the county.

Accomack	001	Franklin	067	Northumberland	133
Albemarle	003	Frederick	069	Nottoway	135
Alleghany	005	Giles	071	Orange	137
Amelia	007	Gloucester	073	Page	139
Amherst	009	Goochland	075	Patrick	141
Appomattox	011	Grayson	077	Pittsylvania	143
Arlington	013	Greene	079	Powhatan	145
Augusta	015	Greensville	081	Prince Edward	147
Bath	017	Halifax	083	Prince George	149
Bedford	019	Hanover	085	Prince William	153
Bland	021	Henrico	087	Pulaski	155
Botetourt	023	Henry	089	Rappahannock	157
Brunswick	025	Highland	091	Richmond	159
Buchanan	027	Isle of Wight	093	Roanoke	161
Buckingham	029	James City	095	Rockbridge	163
Campbell	031	King and Queen	097	Rockingham	165
Caroline	033	King George	099	Russell	167
Carroll	035	King William	101	Scott	169
Charles City	036	Lancaster	103	Shenandoah	171
Charlotte	037	Lee	105	Smyth	173
Chesterfield	041	Loudoun	107	Southampton	175
Clarke	043	Louisa	109	Spotsylvania	177
Craig	045	Lunenburg	111	Stafford	179
Culpeper	047	Madison	113	Surry	181
Cumberland	049	Mathews	115	Sussex	183
Dickenson	051	Mecklenburg	117	Tazewell	185
Dinwiddie	053	Middlesex	119	Warren	187
Essex	057	Montgomery	121	Washington	191
Fairfax	059	Nelson	125	Westmoreland	193
Fauquier	061	New Kent	127	Wise	195
Floyd	063	Northampton	131	Wyth	197
Fluvanna	065			York	199

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Federal Information Processing Standards (FIPS) Codes, Continued

Cities

The detailed FIPS Codes for the independent cities in Virginia are listed below in alphabetical sequence by name of the city.

CITY	FIPS CODE	CITY	FIPS CODE
Alexandria	510	Manassas	683
Bedford	515	Manassas Park	685
Bristol	520	Martinsville	690
Buena Vista	530	Newport News	700
Charlottesville	540	Norfolk	710
Chesapeake	550	Norton	720
Colonial Heights	570	Petersburg	730
Covington	580	Poquoson	735
Danville	590	Portsmouth	740
Emporia	595	Radford	750
Fairfax	600	Richmond	760
Falls Church	610	Roanoke	770
Franklin	620	Salem	775
Fredericksburg	630	Staunton	790
Galax	640	Suffolk	800
Hampton	650	Virginia Beach	810
Harrisonburg	660	Waynesboro	820
Hopewell	670	Williamsburg	830
Lexington	678	Winchester	840
Lynchburg	680		

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Federal Information Processing Standards (FIPS) Codes, Continued

Towns

The detailed FIPS Codes for towns in Virginia are listed below in alphabetical sequence by name of the town. The county in which the town resides is in parenthesis.

FIPS CODE	LOCALITY
300	Abingdon (Washington County)
301	Accomac (Accomack County)
302	Alberta (Brunswick County)
303	Altavista (Campbell County)
304	Amherst (Amherst County)
305	Appalachia (Wise County)
306	Appomattox (Appomattox County)
307	Ashland (Hanover County)
308	Belle Haven (Accomack, Northampton County)
309	Berryville (Clarke County)
310	Big Stone Gap (Wise County)
311	Blacksburg (Montgomery County)
312	Blackstone (Nottoway County)
313	Bloxom (Accomack County)
314	Bluefield (Tazewell County)
315	Boones Mill (Franklin County)
316	Bowling Green (Caroline County)
317	Boyce (Clarke County)
318	Boydton (Mecklenburg County)
319	Boykins (Southampton County)
320	Branchville (Southampton County)
321	Bridgewater (Rockingham County)
322	Broadway (Rockingham County)
323	Broadnax (Brunswick, Mecklenburg County)
324	Brookneal (Campbell County)
325	Buchanan (Botetourt County)
326	Burkeville (Nottoway County)
327	Cape Charles (Northampton County)
328	Capron (Southampton County)
329	Cedar Bluff (Tazewell County)
330	Charlotte Court House (Charlotte County)
331	Chase City (Mecklenburg County)
332	Chatham (Pittsylvania County)
333	Cheriton (Northampton County)
493	Clifton Forge (Alleghany County)
334	Chilhowie (Smyth County)
335	Chincoteague (Accomack County)
336	Christiansburg (Montgomery County)

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Federal Information Processing Standards (FIPS) Codes, Continued

Towns (continued)

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FIPS CODE	LOCALITY
337	Claremont (Surry County)
338	Clarksville (Mecklenburg County)
339	Cleveland (Russell County)
340	Clifton (Fairfax County)
490	Clinchco (Dickenson County)
341	Clinchport (Scott County)
342	Clintwood (Dickenson County)
344	Coeburn (Wise County)
345	Colonial Beach (Westmoreland County)
346	Columbia (Fluvanna County)
347	Courtland (Southampton County)
348	Craigsville (Augusta County)
349	Crewe (Nottoway County)
350	Culpeper (Culpeper County)
351	Damascus (Washington County)
352	Dayton (Rockingham County)
353	Dendron (Surry County)
354	Dillwyn (Buckingham County)
355	Drakes Branch (Charlotte County)
357	Dublin (Pulaski County)
358	Duffield (Scott County)
359	Dumfries (Prince William County)
360	Dungannon (Scott County)
361	Eastville (Northampton County)
362	Edinburg (Shenandoah County)
363	Elkton (Rockingham County)
364	Exmore (Northampton County)
365	Farmville (Cumberland, Prince Edward County)
366	Fincastle (Botetourt County)
367	Floyd (Floyd County)
368	Fries (Grayson County)
369	Front Royal (Warren County)
370	Gate City (Scott County)
371	Glade Spring (Washington County)
372	Glasgow (Rockbridge County)
373	Glen Lyn (Giles County)
374	Gordonsville (Orange County)
375	Goshen (Rockbridge County)
376	Gretna (Pittsylvania County)

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Towns (continued)

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FIPS CODE	LOCALITY
377	Grottoes (Augusta, Rockingham County)
378	Grundy (Buchanan County)
379	Halifax (Halifax County)
380	Hallwood (Accomack County)
381	Hamilton (Loudoun County)
382	Haymarket (Prince William County)
383	Haysi (Dickinson County)
384	Herndon (Fairfax County)
385	Hillsboro (Loudoun County)
386	Hillsville (Carroll County)
387	Honaker (Russell County)
388	Hurt (Pittsylvania County)
389	Independence (Grayson County)
390	Iron Gate (Alleghany County)
391	Irrington (Lancaster County)
392	Ivor (Southampton County)
393	Jarratt (Greensville, Sussex County)
394	Jonesville (Lee County)
395	Keller (Accomack County)
396	Kenbridge (Lunenburg County)
397	Keysville (Charlotte County)
398	Kilmarnock (Lancaster, Northumberland County)
399	La Crosse (Mecklenburg County)
400	Lawrenceville (Brunswick County)
401	Lebanon (Russell County)
402	Leesburg (Loudoun County)
403	Louisa (Louisa County)
404	Lovettsville (Loudoun County)
405	Luray (Page County)
406	Madison (Madison County)
407	Marion (Smyth County)
408	McKenney (Dinwiddie County)
409	Melfa (Accomack County)
410	Middleburg (Loudoun County)
411	Middletown (Frederick County)
412	Mineral (Louisa County)
413	Monterey (Highland County)

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Towns (continued)

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FIPS CODE	LOCALITY
414	Montross (Westmoreland County)
415	Mount Crawford (Rockingham County)
416	Mouth Jackson (Shenandoah County)
417	Narrows (Giles County)
418	Nassawadox (Northampton County)
419	New Castle (Craig County)
420	New Market (Shenandoah County)
421	Newsoms (Southampton County)
422	Nickelsville (Scott County)
423	Occoquan (Fairfax, Prince William County)
424	Onancock (Accomack County)
425	Onley (Accomack County)
426	Orange (Orange County)
427	Painter (Accomack County)
428	Pamplin City (Appomattox, Prince Edward County)
429	Parksley (Accomack County)
430	Pearisburg (Giles County)
431	Pembroke (Giles County)
432	Pennington Gap (Lee County)
433	Phenix (Charlotte County)
434	Pocahontas (Tazewell County)
435	Port Royal (Caroline County)
436	Pound (Wise County)
437	Pulaski (Pulaski County)
438	Purcellville (Loudoun County)
439	Quantico (Prince William County)
440	Remington (Fauquier County)
441	Rich Creek (Giles County)
442	Richlands (Tazewell County)
443	Ridgeway (Henry County)
444	Rocky Mount (Franklin County)
445	Round Hill (Loudoun County)
446	Rural Retreat (Wythe County)
447	Saint Charles (Lee County)
448	Saint Paul (Russell, Wise County)
449	Saltville (Smyth, Washington County)
450	Saxis (Accomack County)

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Towns (continued)

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FIPS CODE	LOCALITY
451	Scottsburg (Halifax County)
452	Scottsville (Albemarle, Fluvanna County)
453	Shenandoah (Page County)
454	Smithfield (Isle of Wight County)
492	South Boston (Halifax County)
455	South Hill (Mecklenburg County)
456	Stanardsville (Greene County)
457	Stanley (Page County)
458	Stephens City (Frederick County)
459	Stony Creek (Sussex County)
460	Strasburg (Shenandoah County)
461	Stuart (Patrick County)
462	Surry (Surry County)
463	Tangier (Accomack County)
464	Tappahannock (Essex County)
465	Tazewell (Tazewell County)
466	The Plains (Fauquier County)
467	Timberville (Rockingham County)
468	Toms Brook (Shenandoah County)
469	Troutdale (Grayson County)
470	Troutville (Botetourt County)
471	Urbanna (Middlesex County)
472	Victoria (Lunenburg County)
473	Vienna (Fairfax County)
474	Vinton (Roanoke County)
475	Virgilina (Halifax County)
476	Wachapreague (Accomack County)
477	Wakefield (Sussex County)
478	Warrenton (Fauquier County)
479	Warsaw (Richmond County)
480	Washington (Rappahannock County)
481	Waverly (Sussex County)
482	Weber City (Scott County)
483	West Point (King William County)
484	White Stone (Lancaster County)
485	Windsor (Isle of Wight County)
486	Wise (Wise County)
487	Woodstock (Shenandoah County)
488	Wytheville (Wythe County)
489	Yorktown (York County)

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Miscellaneous The detailed FIPS Codes for miscellaneous political subdivisions follow.

FIPS Code Political Subdivision

124	Out of State
900	Northern Virginia Transportation Commission
901	Charlottesville Albemarle Airport
902	Chesapeake Bay Bridge Tunnel District
905	Northern Virginia Transportation District Fund
906	Transportation Improvement Program Set-aside Fund

The detailed FIPS Codes used to record court collections in the cities with several court divisions are listed below.

Newport News - General - Criminal	701
Newport News - General - Traffic	702
Newport News - General - Civil	703
Norfolk - General - Criminal	711
Norfolk - General - Traffic	712
Norfolk - General - Civil	713
Richmond - General - Criminal	761
Richmond - General - Traffic	762
Richmond - General - Civil	763
Richmond - Division II - Circuit	764

DOA Contact

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Subject Cross References

References

CAPP Topic No. 60105, *Cost Codes*

CAPP Topic No. 60107, *Program Codes*

CAPP Topic No. 60108, *Expenditure Codes*
